

Established February, 1848

PRICE, \$2 PER MONTH

Shipping

Steamers.

STEAM TO YOKOHAMA VIA NAGASAKI AND KOBE.
(*Passing through the INLAND SEA.*)
The P. & O. S. N. Co.
Steamship
Vernon.
Capt. F. R. SEYMOUR
will leave for the above places on FRIDAY, the 17th Instant, at Noon.
For Freight or Passage, apply to
H. H. JOSEPH, Superintendent.
P. & O. S. N. Co.'s Office,
Hongkong, March 6, 1893.

OCEAN STEAMSHIP COMPANY.
FOR LONDON VIA SUEZ CANAL.
The Co.'s Steamship
Telamon.
Capt. JACKSON, will be
despatched, as above
on FRIDAY, the 17th Instant.
For Freight or Passage, apply to

BUTTERFIELD


Hongkong, March 4, 1895.

STEAM TO STRAITS AND BOMBAY.
(Callity at COLOMBO, & sufficient
inducement offers.)

The P. & O. S. N. Co.
Steamship
Nizam,
Capt. F. N. SELARAJ, will
leave for the above places on SATURDAY
the 18th Instant, at Noon, instead of
previously advertised.


For Freight, apply to
H. H. JOSEPH,
Superintendent,
P. & O. S. N. Co.'s Office,
Hongkong, March 10, 1895.

FOR KOBE (DIRECT).
The Steamship
Kingland

 will be despatched
above on or about the
20th Instant.
For Freight, apply to
JOHN ANDREW,
Agent,
5, Duddell Street.
Hongkong, March 14, 1893.

**THE CHINA MUTUAL STEAM
NAVIGATION COMPANY,
LIMITED.**

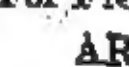
FOR LONDON VIA PORTS OF CALL



The Co.'s Steamship
KNOWES,
J. GRAY, COMMANDER
will be despatched
above on or about the 21st instant.

For Freight, apply to
ARNHOLD, KARBERG & Co.,
Agents,
Hongkong, March 9, 1893. 46

STEAM TO
LONDON, VIA MARSEILLES.



The P. & O. S. N. Co.
Steamship
Maudslayi,
Captain J. R. LONDON

R.M.E., will leave for the above place about
20th or 21st Instant.

For Freight or Passage, apply to
H. H. JOSEPH,
Superintendent,
P. & O. S. N. Co.'s Office,
Hongkong, March 13, 1893.


SHIRE LINE OF STEAMERS.

FOR SINGAPORE, HAVRE, LONDON

HAMBURG AND ANTWERP.
The Steamship
Cardignashive,
Captain SINGOCK, will be
despatched as above
or about **TUESDAY**, the 21st Instant.


instead of as previously notified.
For Freight or Passage, apply to
DODWELL, CARLILL & Co.,
Agents.
Hongkong, March 11, 1893. 38

GLEN LINE OF STEAM PACKETS.
FOR MARSEILLES AND LONDON
VIA SUEZ CANAL.

 The Steamship
Glenaron,
Capt. A. J. JACOBS, will
be despatched as above
on or about FRIDAY, the 31st Instant.
This Steamer has superior Accommoda-
tion for Passengers, and carries a Doctor.

For Freight or Passage, apply to
JARDINE, MATHESON & Co.,
Agents.
Hongkong, March 14, 1893.

Sailing Vessels.
FOR SAN FRANCISCO.
The 100 A.T. British Ship
Celtic Chief.

 OWEN, Master, will load here for the above Port, and will have quick despatch.
For Freight, apply to
SHEWAN & Co.
Hankow, Pootung, 22, 1885.

KÉBAO
SOCIÉTÉ ANONYME FRANÇAISE.
CAPITAL, 4,000,000 FRANCS.

LA Société Kébao (Tonkin) dont l'extraction prend tous les jours de l'importance et qui est seule fournisseur de la Marine Française au Tonkin, dont le charbon est brûlé d'une façon régulière à bord des Steamers des MESSAGERIES MARITIMES

et en particulier à bord du "Haiphong",
 voulant introduire ses Charbons sur la place
 de Hongkong a confié le soin de son Agence
 à la maison
SHEWAN & Co.,
 Praya Centrat, Hongkong,
 à partir du 1er Novembre 1900

Le Directeur Général de Kébao,
HENRY PORTAL,
Kébao le 10 Décembre, 1892. 223

to be lying and confession of inability to do anything.

Meanwhile the "industrial" woman left unburied and the two wounded sons were kept in custody to prevent their entering a plea for justice in the regular way.

Since nothing can be done locally an appeal will be made to the Viceroy, for such unprovoked lawlessness must not be passed over.

CORRESPONDENCE.

THE SCARCITY OF WATER.

To the Editor of the "CHINA MAIL."

March 15.

Sir—Please insert the following few lines in your valuable paper about the scarcity of our water supply.

The scarcity of the water supply this morning is somewhat startling, seeing that the water supply is now but supplementary to that of the great Tai Tam water works. Are they both insufficient? There would always be plentiful and constant supply of water from the two reservoirs, and that there would be no fear in the future of a water famine anything like that experienced some years ago. It was for this reason that the authorities have not been able to fill up the reservoirs, and the water is more scarce than during the water famine. At that time water was brought from the water carriers, but since the completion of the Tai Tam water works the majority of the water carriers have been dismissed, and consequently although one is willing to pay a high price for a load of water it is not easy to obtain.

For instance I am residing with a family of 21 persons including 12 children. I am in the Central District. All the supply of water that came through the pipe this morning was about a gallon.

This can hardly quench our thirst during the day, much less be of any use for domestic purposes. It is true that there are some public fountains, but how can family people force their way to get water through the crowded throngs in the public streets? And after 9 o'clock a.m. all water in the Colony is cut off, leaving the poor unprovided creatures to do the best they can. This is the present state of the water supply, and what is to happen in the event of a drought?

ANGLO-CHINESE.

THE TREASURY DEFALCATIONS.

ALVES BEFORE THE MAGISTRATE.

Upon Captain Hastings taking the seat on the bench at the hearing of evidence in the charge brought against A. F. Alves, late Treasury clerk, by this Colony's Treasurer, Mr. Nicolson, the Auditor, who first detected the discrepancies in the books, Mr. A. E. Johnson (Crown Solicitor) again represented the Crown, and Mr. J. G. Francis, Q.C., instructed by Mr. H. J. Holmes, appeared on behalf of the prisoner.

Nicolson stated—I am Local Auditor of Hongkong. I began my duties as such in April, 1890. My first step on taking up duty was to visit the different collecting departments. I visited the Treasury. I saw Mr. Alves. He took me to the office, and I saw the books. I saw the books, and I saw the discrepancies. I saw the discrepancies, and I saw the discrepancies.

Mr. Alves, who was in the charge of the English books in which the discrepancies were recorded, was responsible for their keeping. I asked him what the books were for the purpose of ascertaining myself with the method. There was a book not kept by him, but prepared in the Land Office and called the Crown rent roll, which formed the basis of the discrepancies for collection.

The entries on this rent roll should be copied into a book kept by him, as a matter of fact, as the Crown rent roll arrived so late at the Treasury, he obliged to take as a basis for his given roll the Treasury roll of the previous year. When the Crown rent roll was received he made any differences between that and the Treasury roll, and at the end of the year when the accounts were closed the differences were ascertained.

What do you mean by store accounts?—The store accounts kept by the various departments—police, public works, &c. That comprises the receipts and issues from store accounts.

At the absence of special directions you do not audit anything in connection with the revenue of the Colony?—Except the revenue of the Colony. I am not an auditor of the revenue of the Colony. I am an auditor of the Treasury.

Had you any special enquiry or instruction?—No; except my previous experience of being in a London bank.

How many years?—Between six and seven.

You say that you went round to visit all the principal collecting departments—What are they?—Well, without the Treasury there is the Post Office, including the Money Order Office, the Registrar General's, the Harbour Master's, the Police, the different departments which I cannot call to recollection at present.

And all these departments you mention have actual receipts and hand over money?—Yes. I did the same in these offices as I did in the Treasury.

Can you tell what description Mr. Carvalho gave of his duties on that occasion?—Mr. Carvalho of the Treasury? He is engaged entirely.

Excuse me, I did not mean to tell you what he told you. I did not mean to tell you what he told you. I did not mean to tell you what he told you.

Was that his entire description of his duties on that occasion?—Yes. I did not mean to tell you what he told you. I did not mean to tell you what he told you.

Did you ask Carvalho as to the discrepancies?—I did not ask him about the discrepancies. I did not ask him about the discrepancies.

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He said he could not understand it, and would enquire from Mr. Alves on the subject; that he imagined that he had carefully entered the amount shown as due for each half year in the rent roll, instead of that entered in the counterfoils, and asked if that could be the case. He took away the book, but did not leave the room. I found there were other discrepancies with regard to the Hongkong Land Investment Co.

When did you last see the counterfoils?—Between three and four o'clock on Monday, 30th January, in the Crown Rent roll. The counterfoils were on the table. I first missed it about 10 minutes after. It was looked for and could not be found.

Mr. Francis—Was anyone else in the Treasury when it was missed?—Yes. Mr. Alves and myself.

Who was it?—The Colonial Treasurer and Mr. Alves and myself.

Examination continued in regard to other discrepancies. Witness said I spoke to defendant about them. I was at the Treasury on Monday, 30th January, to confirm my examination. Defendant was there. I spoke to him. I pointed him out the discrepancies which he had made in the counterfoils. He did not understand it. He said he could not understand it.

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Did he point out any distinction between the cases where people sent their Crown rent or when they came to pay it in person?—Not that I can recollect.

Did it strike you in studying the matter in that "I am there now" book, the difference between a man sending a counterfoil's order in a letter and a man coming to pay in a cheque?—No.

He told you simply it was his duty to prepare the counterfoils, pass them to the Chinese official who entered them in the book kept in Chinese?—Yes.

And you asked him to explain to you how it was that what was put in the receipt?—Yes.

Then he said that a certain amount came and out satisfying himself he passed the receipt?—How he ascertained or did he tell you how he satisfied himself that the Chinaman had received the money?—No.

Don't you think that in connection with the audit that was the most important point of the whole transaction?—That before a Treasury officer gave a receipt to one of the public for so much money received he should have satisfied himself the Chinese official had received the money?—I was not that the most important matter?—I should say so, before the issue of the receipt.

Can you point out any way in which he could satisfy himself that the money was not without seeing and handling it?—I cannot tell you.

Did you believe at the moment that the money was brought to him?—No.

And how could he have satisfied himself that the money was received?—I cannot tell you.

And yet you call yourself an auditor?—I do. The receipt of Mr. Alves and the Chinese official were compared daily, or were supposed to be compared daily to see if they agreed, and monthly, the auditor would check the receipt of Mr. Alves.

Mr. Alves told you he never touched or handled the money?—That he did not give the receipt until he had satisfied himself the Chinaman had received the money?—How was he to satisfy himself?—I do not know.

And you never inquired?—No.

Could he have satisfied himself before issuing the receipt of it in any way except by seeing and handling the money?—He might.

Did you think that the receipt of the money was a guarantee that he had received the money?—No.

Supposing the receipt had put his chop on the counterfoil's order, would you think that would have been a useful arrangement?—It might have been.

Don't you think it would have been an acknowledgment that the money was in his hands?—It might have been.

You know what is done in a Bank—a slip is given to the cashier signed by the person actually handing the money?—Yes.

And there is nothing of that sort here?—Not that I know of. During the time I have been in the Colony I have not suggested to me that that would have been useful.

You have not told us anything whatever either as stated by Carvalho or Alves. How did Carvalho know in the evening at three o'clock when the receipt brought him the money that that was all the money that he had received during the day?—I do not know.

Witness had himself checked the receipt's own book (Chinese) sometimes, with a translator. Witness had never tried to ascertain whether any check was instituted in the Treasury, in the ordinary course of duty, or whether it was a special check.

Witness was really the amount received by the receipt. As an auditor, witness was not called upon to do any such thing; his duty was to see that the accounts were correct, not to criticize the system. If Mr. Mitchell, witness's witness, was an auditor and visiting inspector, that was not a proper description. It was not quite correct that witness, as Mr. Mitchell—witness, visited the Treasury at irregular periods, except at times in a month, in the month of the annual audit, witness did go at irregular times, simply owing to exigencies of ordinary work.

It was no part of his duties as auditor to ascertain whether the system of Treasury was good or bad, but only to ascertain so much as was necessary to see that the receipt's own book and see that they were correct. Witness might have reported at some time during the two years on some points in the system as being defective or not as complete in the system as he thought they might be, but he did not say just now; he had records of such things in his office. He had stated generally that certain forms of the books of account might be improved, from the auditor's point of view.

Each monthly audit was usually late in the month, in the month of the annual audit, witness did go at irregular times, simply owing to exigencies of ordinary work.

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thing in the shape of slips of memoranda or books signed by the receipt, as in a bank, so that when money was mislaid the receipt could be confronted with his own writing to prove his responsibility. The only thing of this sort was his own book, kept in Chinese.

Did you at the end of any year check the total amounts actually received with the total in the rent roll that ought to have been received?—No. I have seen him with old receipts in his hands, and he was making out new receipts, but I never examined them.

Have you never noticed yourself that Alves did receive or handle cheques and money?—I have seen him. I saw him with old receipts in his hands, and he was making out new receipts, but I never examined them.

Did it strike you that the statement that two persons knew of the receipt of money was incorrect?—No.

Did it never strike you that his statement that he never saw or handled the receipt of the money—the receipt and himself—were inconsistent with each other?—I never struck him. I cannot see why they should be.

I suppose you would not consider that two persons knew of the receipt of money simply because one person told the other that he had received it?—I would suppose so.

Was there anything in the system which enabled that to be done?—No, nothing at all. So far as I have seen the system was not correct.

Did you think it was an absurdity that the cashier should not give the receipt for the money and not the auditor?—No.

Has the Treasury no record of the receipt of money?—No. I have seen the Treasury's record of the receipt of money, but I have not seen the Treasury's record of the receipt of money.

Mr. Alves told you he never touched or handled the money?—That he did not give the receipt until he had satisfied himself the Chinaman had received the money?—How was he to satisfy himself?—I do not know.

And you never inquired?—No.

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